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**RESPONSE TO
OFFICE ACTION**

Address to:
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Attorney Docket No.	UCSF-129CIP
Confirmation No.	2345
First Named Inventor	GERMAN, MICHAEL S.
Application Number	09/817,360
Filing Date	March 20, 2001
Group Art Unit	1635
Examiner Name	WHITEMAN, BRIAN A.
Title:	<i>"PRODUCTION OF PANCREATIC ISLET CELLS AND DELIVERY OF INSULIN"</i>

Sir:

This correspondence is responsive to the Office Action dated August 23, 2004 for which a three-month period for response was given making this response due on or before November 23, 2004.

In view of the remarks set forth below, reconsideration and allowance are respectfully requested.